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LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA

COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1998

WITH SUPPLEMENTAL INFORMATION SCHEDULES

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-28-99

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 COMPONENT UNIT FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 1998  
 WITH SUPPLEMENTAL INFORMATION SCHEDULES

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LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
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LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
COMPONENT UNIT FINANCIAL STATEMENTS  
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INDEPENDENT AUDITOR'S REPORT

Lincoln Parish Police Jury  
Ruston, Louisiana

I have audited the accompanying component unit financial statements of Lincoln Parish Police Jury, primary government, as of and for the year ended December 31, 1998, as listed in the table of contents. These component unit financial statements are the responsibility of Lincoln Parish Police Jury, primary government's management. My responsibility is to express an opinion on these component unit financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

The component unit financial statements referred to above include only the financial activities of the primary government. Financial activities of other component units that form the reporting entity are not included.

In my opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of Lincoln Parish Police Jury, primary government, as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated May 28, 1999 on my consideration of Lincoln Parish Police Jury, primary government's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the component unit financial statements of Lincoln Parish Police Jury, primary government, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the component unit financial statements of the Lincoln Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the component unit financial statements taken as a whole.

WILLIAM R. HULSEY  
Certified Public Accountant

  
May 28, 1999

**COMPONENT UNIT FINANCIAL STATEMENTS**

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
COMBINED BALANCE SHEET -  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1998

	<u>Governmental Fund Types</u>		
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>
<b>Assets:</b>			
Cash & cash equivalents (Note 1)	\$ 204,000	\$ 2,002,373	\$ 141,900
Investments	2,030,810	7,566,266	13,899
Receivables (Note 4)	287,427	898,799	18,471
Due from other funds (Note 5)	36,974	269,377	507,500
Due from other governmental agencies	-	66,235	-
Inventory	-	136,913	-
Fixed assets (Note 9)	-	-	-
Amount available in Debt Service Funds	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-
Prepaid expenses	<u>4,360</u>	<u>5,382</u>	<u>800</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 2,563,571</u></b>	<b><u>\$ 10,945,345</u></b>	<b><u>\$ 682,570</u></b>
<b>Liabilities and fund equity:</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 174,476	\$ 472,568	\$ 5,753
Retainage payable	-	-	-
Due to other funds	93,345	137,006	150,000
Due to other governmental agencies	-	-	-
Due to employees	-	-	-
Deferred revenues	1,950	17,910	-
Bonds payable	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities</b>	<b><u>269,771</u></b>	<b><u>627,484</u></b>	<b><u>155,753</u></b>
<b>Fund equity:</b>			
<b>Fund balances:</b>			
Investment in general fixed assets	-	-	-
Reserved for prepaid fees	4,360	-	-
Reserved for debt service	-	-	-
Reserved for inventories	-	136,913	-
Reserved for subsequent year's expenditures	-	-	-
Reserved for investments	-	-	-
<b>Unreserved:</b>			
Designated for equipment replacement (Note 7)	-	5,264,971	-
Undesignated	<u>2,289,440</u>	<u>4,915,977</u>	<u>526,817</u>
<b>Total fund equity</b>	<b><u>2,293,800</u></b>	<b><u>10,317,861</u></b>	<b><u>526,817</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 2,563,571</u></b>	<b><u>\$ 10,945,345</u></b>	<b><u>\$ 682,570</u></b>

(Continued)

<u>Fiduciary Fund Types</u>		<u>Account Groups</u>	
<u>Nonexpendable Trust-Hospital Proceeds Investment Fund</u>	<u>Agency- Deferred Compensation</u>	<u>General Fixed Assets</u>	<u>Total (Memorandum Only)</u>
\$ 563,580	\$ 612,352	\$ -	\$ 3,524,205
9,920,113	-	-	19,531,088
-	-	-	1,204,697
-	-	-	813,851
-	-	-	66,235
-	-	-	136,913
-	-	11,780,644	11,780,644
-	-	-	-
-	-	-	-
-	-	-	10,542
<u>\$ 10,483,693</u>	<u>\$ 612,352</u>	<u>\$ 11,780,644</u>	<u>\$ 37,068,175</u>
\$ 2,830	\$ -	\$ -	\$ 655,627
-	-	-	-
433,500	-	-	813,851
-	-	-	-
-	612,352	-	612,352
-	-	-	19,860
-	-	-	-
<u>436,330</u>	<u>612,352</u>	<u>-</u>	<u>2,101,690</u>
-	-	11,780,644	11,780,644
-	-	-	4,360
-	-	-	-
-	-	-	136,913
-	-	-	-
10,047,363	-	-	10,047,363
-	-	-	5,264,971
-	-	-	7,732,234
<u>10,047,363</u>	<u>-</u>	<u>11,780,644</u>	<u>34,966,485</u>
<u>\$ 10,483,693</u>	<u>\$ 612,352</u>	<u>\$ 11,780,644</u>	<u>\$ 37,068,175</u>

The accompanying notes to financial statements are an integral part of these statements.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES -  
ALL GOVERNMENTAL FUND TYPES  
DECEMBER 31, 1998

	General Fund	Special Revenue Funds
Revenues:		
Taxes:		
Ad valorem	\$ 310,000	\$ 1,574,600
Other taxes, penalties and interest, etc.	-	2,239,720
Licenses and permits	59,518	-
Intergovernmental revenues:		
Federal grants:		
Food stamp reimbursement	1,407	-
Section 8 Housing	7,058	417,076
Federal Emergency Management Assistance	-	-
LCDBG Funds	-	47,740
Commodities	-	15,360
Other federal funds	-	425,424
State funds:		
State grants	-	187,360
State revenue sharing (net)	46,831	819,900
Severance tax	739,070	-
Other state funds	-	-
Fees, charges and commissions	-	198,310
Fines and forfeitures	72,970	337,380
Use of money and property - interest and rent	156,837	456,441
Other revenues	21,124	66,740
Total revenues	1,414,815	6,786,051
Expenditures:		
Current:		
General government:		
Legislative	165,376	-
Judicial	127,680	377,741
Elections	17,414	-
Finance and administrative	254,395	-
Other general government	293,605	-
Public safety	222,613	-
Public works	-	4,090,114
Health and welfare	72,451	858,992
Operating services	-	-
Culture and recreation	75,673	585,315
Economic development and assistance	64,112	-
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
Capital outlay	10,744	446,402
Total expenditures	1,304,063	6,358,564
Excess (deficiency) of revenues over expenditures	110,752	427,487
Other financing sources (uses):		
Operating transfers in	2,219	871,461
Operating transfers out	( 160,000 )	( 737,255 )
Sale of assets	-	18,304
Refunds of expenditures	-	4,198
Total other financing sources (uses)	( 157,781 )	156,708
Excess (deficiency) of revenues and other sources over expenditures and other uses	( 47,029 )	584,195
Fund balance, beginning	2,338,412	9,734,565
Prior year adjustments	2,417	( 899 )
Fund balance, ending	\$ 2,293,800	\$ 10,317,861

## Statement B

<u>Capital Projects Funds</u>	<u>Nonexpendable Trust Fund</u>	<u>Total (Memorandum Only)</u>
\$ -	\$ -	\$ 1,884,600
52,723	-	2,292,443
-	-	59,518
-	-	1,407
-	-	424,134
-	-	-
-	-	47,740
-	-	15,360
-	-	425,424
67,140	-	254,500
-	-	866,731
-	-	739,070
-	-	-
-	-	198,310
10,884	718,663	410,350
142,056	-	1,342,825
<u>272,803</u>	<u>718,663</u>	<u>229,920</u>
-	-	9,192,332
-	-	165,376
-	-	505,421
-	-	17,414
-	-	254,395
-	-	293,605
-	-	222,613
-	-	4,090,114
-	14,649	946,092
220,098	-	881,086
-	-	64,112
-	-	-
<u>1,218,681</u>	<u>-</u>	<u>1,675,827</u>
<u>1,438,779</u>	<u>14,649</u>	<u>9,116,055</u>
<u>( 1,165,976 )</u>	<u>704,014</u>	<u>76,277</u>
893,375	-	1,767,055
( 120,000 )	( 658,500 )	( 1,675,755 )
-	-	18,304
-	-	4,198
<u>773,375</u>	<u>( 658,500 )</u>	<u>113,802</u>
( 392,601 )	45,514	190,079
919,418	10,001,849	22,994,244
-	-	1,518
<u>\$ 526,817</u>	<u>\$ 10,047,363</u>	<u>\$ 23,185,841</u>

The accompanying notes to financial statements are an integral part of these statements.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	\$ 310,000	\$ 310,000	\$ -
Other taxes, penalties and interest, etc.	-	-	-
Licenses and permits	58,500	59,518	1,018
Intergovernmental revenues:			
Federal grants:			
Food stamp reimbursement	1,410	1,407	( 3 )
Section 8 Housing	7,200	7,058	( 142 )
State funds:			
State revenue sharing	48,300	46,831	( 1,469 )
Severance tax	841,000	739,070	( 101,930 )
Other state funds	-	-	-
Fines and forfeitures	73,000	72,970	( 30 )
Use of money and property - interest earnings and rents	149,000	156,837	7,837
Other revenues	5,000	21,124	16,124
Total revenues	<u>1,493,410</u>	<u>1,414,815</u>	<u>( 78,595 )</u>
Expenditures:			
Current:			
General government:			
Legislative	166,716	165,376	1,340
Judicial	133,025	127,680	5,345
Elections	18,320	17,414	906
Finance and administrative	260,285	254,395	5,890
Other general government	300,750	293,605	7,145
Public safety	224,928	222,613	2,315
Health and welfare	74,730	72,451	2,279
Culture and recreation	75,700	75,673	27
Economic development and assistance	64,956	64,112	844
Capital outlay	14,000	10,744	3,256
Total expenditures	<u>1,333,410</u>	<u>1,304,063</u>	<u>29,347</u>
Excess of revenues over expenditures	160,000	110,752	( 49,248 )
Other financing sources (uses):			
Operating transfers in	-	2,219	2,219
Operating transfers out	( 160,000 )	( 160,000 )	-
Total other financing sources (uses)	<u>( 160,000 )</u>	<u>( 157,781 )</u>	<u>2,219</u>
Excess of revenue and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>( 47,029 )</u>	<u>\$ ( 47,029 )</u>
Fund balance, beginning		2,338,412	
Prior year adjustments		<u>2,417</u>	
Fund balance, ending		<u>\$ 2,293,800</u>	

The accompanying notes to financial statements are an integral part of these statements.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 SPECIAL REVENUE FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	\$ 1,574,600	\$ 1,574,600	\$ -
½ cent sales tax	2,239,000	2,239,720	720
Intergovernmental revenues:			
Federal grants:			
Section 8 Housing	413,743	417,076	3,333
LCDBG funds	-	47,740	47,740
Commodities	-	15,360	15,360
Other federal funds	474,966	425,424	( 49,542 )
State funds:			
Parish transportation funds	-	-	-
State revenue sharing	824,500	819,900	( 4,600 )
Other state funds	235,111	187,360	( 47,751 )
Fees, charges and commissions for services	199,575	198,310	( 1,265 )
Fines and forfeitures	336,500	337,380	880
Use of money and property - interest earnings and rents	435,311	456,441	21,130
Other revenues	<u>54,701</u>	<u>66,740</u>	<u>12,039</u>
Total revenues	<u>6,788,007</u>	<u>6,786,051</u>	<u>( 1,956 )</u>
Expenditures:			
General government:			
Judicial	381,851	377,741	4,110
Public works	4,187,753	4,090,114	97,639
Health and welfare	883,379	858,992	24,387
Culture and recreation	533,228	585,315	( 52,087 )
Capital outlay	<u>518,901</u>	<u>446,402</u>	<u>72,499</u>
Total expenditures	<u>6,505,112</u>	<u>6,358,564</u>	<u>146,548</u>
Excess of revenues over expenditures	282,895	427,487	144,592
Other financing sources (uses):			
Operating transfers in	1,052,349	871,461	( 180,888 )
Operating transfers out	( 730,924 )	( 737,255 )	( 6,331 )
Sale of assets	21,400	18,304	( 3,096 )
Refunds of expenditures	<u>5,000</u>	<u>4,198</u>	<u>802</u>
Total other financing sources (uses)	<u>347,825</u>	<u>156,708</u>	<u>( 191,117 )</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ 630,720</u>	584,195	<u>\$ ( 46,525 )</u>
Fund balance, beginning		9,734,565	
Prior year adjustments		<u>( 899 )</u>	
Fund balance, ending		<u>\$ 10,317,861</u>	

The accompanying notes to financial statements are an integral part of these statements.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 CAPITAL PROJECT FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ 69,805	\$ 67,140	\$ ( 2,665 )
Taxes	52,000	52,723	723
Use of money and property	10,975	10,884	( 91 )
Other revenue	<u>141,100</u>	<u>142,056</u>	<u>956</u>
Total revenues	<u>273,880</u>	<u>272,803</u>	<u>( 1,077 )</u>
Expenditures:			
Operating services:			
Culture and recreation	220,460	220,098	362
Capital outlay	<u>1,222,210</u>	<u>1,218,681</u>	<u>3,529</u>
Total expenditures	<u>1,442,670</u>	<u>1,438,779</u>	<u>3,891</u>
Excess of revenues (deficiency) over expenditures	<u>(1,168,790 )</u>	<u>(1,165,976 )</u>	<u>2,814</u>
Other financing sources (uses):			
Operating transfers in	893,375	893,375	-
Operating transfers out	<u>( 120,000 )</u>	<u>( 120,000 )</u>	<u>-</u>
Total other financing sources (uses)	<u>773,375</u>	<u>773,375</u>	<u>-</u>
Excess of revenue and other sources over expenditures and other uses	<u>\$ ( 395,415 )</u>	<u>( 392,601 )</u>	<u>\$ 2,814</u>
Fund balance, beginning		919,418	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 526,817</u>	

The accompanying notes to financial statements are an integral part of these statements.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1998

INTRODUCTION

The Lincoln Parish Police Jury is the governing authority for Lincoln Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 12 jurors representing the various districts within the parish. The jurors serve four-year terms that expire in January of 2000.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

As the governing authority of the parish, for reporting purposes, the Lincoln Parish Police Jury is the financial reporting entity for Lincoln Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Lincoln Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the police jury has determined that the following component units are part of the reporting entity:

Component Units

- Lincoln Parish Tax Assessor
- Lincoln Parish District Attorney
- Lincoln Parish Sheriff

The following have been determined to be related organizations:

- Lincoln Health Systems
- Lincoln General Hospital
- Lincoln Parish Detention Center
- Fire Protection District No. 1 of Lincoln Parish
- Lincoln Parish Industrial Development Board
- Mount Olive Waterworks District
- Waterworks District No. 1 of Lincoln Parish
- Waterworks District No. 2 of Lincoln Parish
- Waterworks District No. 3 of Lincoln Parish
- Lincoln Parish Convention and Visitors Commission
- Lincoln Parish Communications District

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units are included in the accompanying financial statements.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

Considered in the determination of component units of the reporting entity were the School Board and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Lincoln Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Lincoln Parish Police Jury.

Fund Accounting

The accounts of the Police Jury are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Fund Types:

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

General Fund

The General Fund is the general operating fund of the Police Jury. It is used to account for all financial resources, except those required to be accounted for in other funds.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting (Continued)

Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Fiduciary Fund Types

These funds account for assets held by the Police Jury as a trustee or agent for other units of government. This fund includes the following:

Nonexpendable Trust Fund

Nonexpendable Trust Funds are used to account for assets held by the government in a trustee capacity for others. The principal of the trust must be held intact and only the income earned may be used for the purpose specified in the hospital sale proposition, as approved by voters of Lincoln Parish.

Agency Fund

Agency Funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Fixed Assets and Long-Term Liabilities

The fixed assets used in governmental fund type operations of the Police Jury are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if historical cost is not available. Less than one percent of the Police Jury's total fixed assets were estimated by comparing the cost of similar items and making cost adjustments necessary to properly estimate the cost of the item the year it was acquired.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fixed Assets and Long-Term Liabilities (Continued)

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position, not with measurement of results of operations.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The records for the governmental fund types of the Police Jury are maintained on a modified accrual basis of accounting utilizing the following practices:

Revenues

Ad valorem taxes and related state revenue sharing (which is based on assessments of business property and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and state aid and grants are recorded when the Police Jury is entitled to the funds.

Interest income on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when they become available and measurable to the Police Jury.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest in general long-term debt which is not recognized until due.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Financing Sources/(Uses)

Transfers between funds which are not expected to be repaid and the sale of general fixed assets are accounted for as other financing sources/(uses).

Budgetary Practices

Budgetary practices of the Police Jury include public notice of the proposed budget, public inspection of the proposed budget and public hearings on the budget. Budgets are prepared on a modified accrual basis of accounting. The secretary-treasurer is authorized to transfer budget amounts within a function by object classification; however, any revisions that alter the total expenditures of any function must be approved by the Lincoln Parish Police Jury. Appropriations lapse at year-end. Budgeted amounts shown in the accompanying financial statements include original adopted budget amounts and all subsequent amendments. The level of budgetary responsibility is by total appropriations; however, for report purposes, this level has been expanded to a functional basis.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary accounting in the General Fund, Special Revenue Funds, and Capital Projects Funds. Encumbrances outstanding at year end are reported as reservations of fund balances because they do not constitute expenditures nor liabilities.

Cash and Investments

Cash and investments include demand deposits and Treasury Notes. Treasury Notes are secured by the federal government, and as such, represent fully collateralized investments. Under state law, the Lincoln Parish Police Jury may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union or the laws of the United States. Further, the Police Jury may invest in the time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana. The Parish considers Treasury notes and other short term maturities as cash equivalents.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Investments (Continued)

At year end, the carrying amount of the Police Jury's deposits was \$2,822,349, and the bank balance was \$1,676,928. The bank balance is categorized as follows:

Amount insured by FDIC and FSLIC		\$	300,000
Amount collateralized with securities held by the pledging financial institution's agent in the Police Jury's name			2,881,750
Uncollateralized			<u>                  -</u>
Total bank balance		<u>\$</u>	<u>3,181,750</u>

Investing is performed in accordance with investment policies complying with state statutes and the Jury's charter. The investments of the Jury are categorized to give an indication of the level of risk assumed by the Jury at December 31, 1998. The categories are described as follows:

Category 1 - Insured or registered, with securities held by the entity or its agents in the entity's name.

Category 2 - Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the entity's name.

Category 3 - Uninsured and unregistered, with securities held by the counterparty, in its trust department in the entity's name.

Investments categorized by level of risk, are:

	Category			Carrying Amount	Fair Value
	1	2	3		
U. S. Treasury Notes	\$ 13,463,356	\$ -	\$ -	\$13,463,356	\$13,762,761
Government agency bonds	3,954,505	-	-	3,954,505	3,848,700
Collateralized mortgage obligations	<u>1,938,120</u>	<u>                  -</u>	<u>                  -</u>	<u>1,938,120</u>	<u>1,936,727</u>
Total investments	<u>\$ 19,355,981</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$19,355,981</u>	<u>\$19,548,188</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Annual and Sick Leave

The following annual and sick leave policies are in effect:

Police Jury

Employees accrue from five to fifteen days of annual and sick leave each year depending on years of service with the Police Jury. Annual leave must be used in the year it is earned. Sick leave up to a maximum of fifteen days may be carried forward to the next year for major illnesses only. Upon separation, all unused sick leave lapses.

Library

Employees of the library earn from twelve to twenty days vacation leave each year depending on length of service and professional status. Vacation leave is not cumulative. Employees of the library earn twelve days sick leave each year, which can be accumulated up to twenty-four days for major medical purposes only. Sick leave lapses at termination of employment.

Third Judicial Criminal District Court

The employees of the district attorney's office, paid from the criminal court fund, accrue twelve days of annual leave and twelve days of sick leave each year. The leave must be used in the year earned. The employees of the district judge's office, paid from the criminal court fund, do not have a formal leave policy.

Due to the restrictions on use of accrued sick leave, no provision has been made for the compensated absences or vacation in these financial statements.

Sales and Use Tax

Lincoln Parish has a one-half percent parish-wide sales and use tax approved by the voters of the parish. The net proceeds of the tax (after costs of collections) is used for the purpose of acquiring, operating and maintaining parish-wide solid waste disposal facilities and equipment. After operational costs for the parish-wide solid waste disposal facilities and equipment is determined, the remainder of the proceeds is allocated and divided between the Police Jury and incorporated municipalities within the parish according to a prescribed formula.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Sales and Use Tax (Continued)

Sales tax and use taxes are collected by the Lincoln-Ruston Sales Tax Division, an entity separate from the Police Jury, and the tax proceeds applicable to the Police Jury are transferred monthly.

Total Columns on Combined Statements - Overview

The total columns on the combined statements - overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Inventories

Inventories for all governmental funds are valued at cost. Reported inventories in these funds are equally offset by a fund balance reserve, which indicates they are unavailable for appropriation even though they are a component of reported assets. Inventories are accounted for as assets when purchased and recorded as expenditures as consumed.

NOTE 2 - PENSION PLAN

Plan description

The Parochial Employees' Retirement System, a Public Employee Retirement System, is a cost sharing multiple-employer plan governed by the Louisiana Revised Statutes, Title II, Sections 1901 through 2015, specifically, and other general laws of the State of Louisiana.

Under the Parochial Retirement System, a member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, or 25 years of creditable service and is at least 55 years old, or 10 years of creditable service and is at least 60 years old. The monthly retirement benefit is equal to three percent of the member's coverage monthly compensation for any 36 months of consecutive service in which compensation was the highest, multiplied by years of creditable service, not to exceed 100% of member's final compensation. Retirement benefits are payable monthly for the life of the retiree, and upon the retiree's death, under certain conditions, are payable to the retiree's surviving spouse and minor children.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

NOTE 2 - PENSION PLAN (Continued)

Funding policy

The Lincoln Parish Police Jury's total payroll for the year ended December 31, 1998 was \$2,361,392 of which \$2,117,748 was the covered payroll for employees in the Parochial Retirement System. The employees contribute 9.50% and the Police Jury contributes 7.75%. The Lincoln Parish Police Jury has 98 employees covered under this retirement system. The contribution requirement was \$354,797 of which \$190,672 was the employees' portion and \$164,125 the Police Jury's contribution.

The amount reported below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to help users assess the plan's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among government pension plans and employers.

The Parochial Retirement System does not conduct separate measurement of assets and pension benefit obligations for individual employers. The benefit obligation at December 31, 1997, (the latest date for which such information was available at the date of this report) for the Parochial Retirement System as a whole, determined through an actuarial valuation performed as of date, was \$881,981,793. The Parochial Retirement System's net assets available for benefits on that date were \$874,023,941 resulting in an unfunded pension benefit obligation of \$7,957,852. Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's annual financial report. The Lincoln Parish Police Jury does not guarantee the benefits granted by the System.

NOTE 3 - LEASES

The Police Jury had no capital or operating leases in effect at December 31, 1998.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

NOTE 4 - RECEIVABLES

The receivables of \$1,204,697 on December 31, 1998, as shown on Statement A, are detailed as follows:

<u>Class of Receivables</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Fund</u>	<u>Total</u>
Taxes:				
Ad valorem	\$ 187,857	\$ 424,607	\$ -	\$ 612,464
Other	49,914	266,671	-	316,585
State revenue sharing	31,220	154,845	-	186,065
State reimbursements	-	-	-	-
Other	<u>18,436</u>	<u>52,676</u>	<u>18,471</u>	<u>89,583</u>
 Totals	 <u>\$ 287,427</u>	 <u>\$ 898,799</u>	 <u>\$ 18,471</u>	 <u>\$1,204,697</u>

Based on prior experience, the uncollectible ad valorem taxes net of proceeds from the sheriff's sale of property is immaterial, thus no provision has been made for such loss.

NOTE 5 - DUE TO/FROM OTHER FUNDS

Individual fund balances due to/from other funds at December 31, 1998, are as follows:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 36,974	\$ 93,345
Special Revenue Funds:		
Solid Waste Disposal Fund	-	100,000
Solid Waste Disposal Equipment Reserve	100,000	-
Section 8 Housing	-	4,755
Criminal Court Fund	19,345	2,219
Road Maintenance Fund	120,000	-
Parks and Recreation	50,000	-
HELP Center General Fund	27,762	-
Community Services Block Grant	-	9,971
Transportation	2,270	14,879
LIHEAP Energy	-	2,270
Thrift Shop	-	2,912
Capital Projects Funds:		
Courthouse Capital Projects	74,000	30,000
Bridge Replacement and Road Improvement	359,500	120,000
Northeast Louisiana Exhibition Center	24,000	-
Fiduciary Funds:		
Hospital Proceeds Investment Fund	<u>-</u>	<u>433,500</u>
 Totals	 <u>\$ 813,851</u>	 <u>\$ 813,851</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

NOTE 6 - RESERVED FUND BALANCE - WITNESS FEES

Louisiana Revised Statute 15:255 provides for the payment of witness fees to off-duty law enforcement officers who, in their official capacity, are required to be present as a witness in criminal cases. Witness fees are paid from special court costs levied in criminal cases. Court costs and witness fees are accounted for in the Criminal Court Special Revenue Fund. The following schedule provides a detail of changes in the fund balance of the Law Enforcement Witness Fee Fund for the year ended December 31, 1998:

Balance at January 1, 1998	\$ 121,318
Court costs collected	10,735
Interest	2,787
Witness fees paid	<u>( 31,850 )</u>
Balance at December 31, 1998	<u>\$ 102,990</u>

NOTE 7 - DESIGNATED FUND BALANCE - EQUIPMENT REPLACEMENT

The Lincoln Parish Police Jury, by ordinance, established the Solid Waste Equipment Reserve Special Revenue Fund to account for monies designed for replacement of solid waste collection and disposal equipment. Transfers are made from the Solid Waste Collection and Solid Waste Disposal Special Revenue Funds based on the amortization of equipment costs in those funds. The amounts transferred are recognized as operating transfers in the accompanying financial statements. The following schedule provides detail on changes for the year ended December 31, 1998:

	<u>Collection Equipment</u>	<u>Disposal Equipment</u>	<u>Total</u>
Balance at January 1, 1998	\$ 1,137,884	\$ 3,506,857	\$ 4,644,741
Transfers in	-	185,000	185,000
Sale of assets	-	-	-
Other revenues	67,675	179,595	247,270
Equipment replacement costs	-	<u>( 66,652 )</u>	<u>( 66,652 )</u>
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Balance at December 31, 1998	<u>\$ 1,205,559</u>	<u>\$ 3,804,800</u>	<u>\$ 5,010,359</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 1998

NOTE 7 - DESIGNATED FUND BALANCE - EQUIPMENT REPLACEMENT (Continued)

The total Solid Waste Equipment Reserve as of December 31, 1998, is reconciled to the total Fund Equity "Designated for Equipment Replacement" per Statement A as follows:

Solid Waste Equipment Reserve	\$ 5,010,359
Library Fund Equipment Reserve	129,666
Sewer Fund Equipment Replacement	38,015
HELP Agency Equipment Reserve	<u>86,931</u>
 Total Fund Equity Designated for Equipment Replacement, per Statement A	 <u>\$ 5,264,971</u>

NOTE 8 - CRIMINAL COURT FUND SURPLUS

Louisiana Revised Statute 15:571.11 requires that one-half of any surplus remaining in the Criminal Court Special Revenue Fund at year end be transferred to the parish General Fund and reflected in the due to/from other funds accounts. The following details the amount due at December 31, 1998:

Criminal court surplus at December 31, 1998	\$ 4,437
Amount due to Lincoln Parish Police Jury in 1998	<u>2,218</u>
 Balance due to Lincoln Parish Police Jury at December 31, 1998	 <u>\$ 2,219</u>

NOTE 9 - CHANGES IN GENERAL FIXED ASSETS

	<u>Balance</u> <u>12/31/97</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/98</u>
Police Jury:				
Land	\$ 1,382,331	\$ 264,500	\$ -	\$ 1,646,831
Improvements	1,554,870	73,436	12,927	1,615,379
Buildings	4,216,841	885,500	-	5,102,341
Furniture & equipment	416,837	19,005	1,872	433,970
Machinery & equipment	<u>2,929,697</u>	<u>198,005</u>	<u>145,579</u>	<u>2,982,123</u>
 Subtotal	 <u>10,500,576</u>	 <u>1,440,446</u>	 <u>160,378</u>	 <u>11,780,644</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

NOTE 9 - CHANGES IN GENERAL FIXED ASSETS (Continued)

	<u>Balance</u> <u>12/31/97</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/98</u>
Component Units:				
Land	\$ 50,000	\$ -	\$ -	\$ 50,000
Buildings	407,793	-	-	407,793
Improvements	14,265	3,961	-	18,226
Furniture & fixtures	309,400	39,400	-	348,800
Machinery & equipment	<u>178,194</u>	<u>53,630</u>	<u>8,990</u>	<u>222,834</u>
Subtotal	<u>959,652</u>	<u>96,991</u>	<u>8,990</u>	<u>1,047,653</u>
Total	<u>\$ 11,460,228</u>	<u>\$ 1,537,437</u>	<u>\$ 169,368</u>	<u>\$ 12,828,297</u>

NOTE 10 - LITIGATION AND CLAIMS

The Police Jury, at the present time, has pending litigation according to the district attorney in Lincoln Parish. In the opinion of the district attorney, the amount of the Police Jury's liability, if any, with respect to those matters will not materially affect the financial statement.

NOTE 11 - TAXES

The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized</u> <u>Millage</u>	<u>Levied</u> <u>Millage</u>
Parish taxes:		
General Fund inside Ruston	1.63	1.63
General Fund outside Ruston	3.27	3.27
Road Maintenance	4.41	4.41
Construction Improvement	4.41	4.41
Library Fund	3.60	3.60

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 1998

NOTE 12 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget/Actual Unfavorable Variances

When comparing budget to actual expenditure amounts for the year ended December 31, 1998, the following governmental funds had unfavorable variances:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Law Enforcement Witness Fee Fund	\$ 31,700	\$ 31,850	\$ ( 150 )
Sewer Fund	28,700	28,790	( 90 )
Park and Recreation Fund	254,045	254,261	( 216 )

Budgetary-GAAP Reporting Reconciliation

Annual budgets are adopted for the Capital Projects Funds. Budgets for the Capital Projects Funds are prepared on the modified accrual basis of accounting except for encumbrances. Budgetary comparisons presented in this report are on a budgetary basis.

Funds Without Budgets

All funds adopted a budget for the year ended December 31, 1998.

The budgetary basis accounts for encumbrances as expenditures in the year in which the funds are encumbered. However, on the GAAP basis, expenditures for encumbered funds are recognized when the obligation is liquidated. Therefore, a timing difference exists between budgetary practices and GAAP.

For the year ended December 31, 1998, the Capital Projects Fund did not have any encumbrance timing differences between GAAP based and Budget based budgets.

NOTE 13 - DEFERRED COMPENSATION PLAN

Employees of the Lincoln Parish Police Jury may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

NOTE 13 - DEFERRED COMPENSATION PLAN (Continued)

The deferred compensation plan is available to all employees of the Lincoln Parish Police Jury. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

The deferred compensation plan is administered by PEBSCO (Public Employee Benefit Service Corporation). Under the terms of an IRC Section 457 deferred compensation plan, all deferred compensation and income attributable to the investment of the deferred compensation amounts held by the Public Employee Benefit Service Corporation until paid or made available to the employees or beneficiaries, are the property of the Lincoln Parish Police Jury subject only to the claims of the Police Jury's general creditors. In addition, the participants in the plan have rights equal to those of the general creditors of the Police Jury, and each participant's rights are equal to his or her share of the fair market value of the plan assets. The Police Jury believes that it is unlikely that plan assets will be needed to satisfy claims of general creditors that might arise.

As part of its fiduciary role, the Police Jury has an obligation of due care in selecting the third-party administrator. In the opinion of the Police Jury's legal counsel, the Police Jury has acted in a prudent manner and is not liable for losses that may arise from the administration of the plan.

NOTE 14 - POST EMPLOYMENT HEALTH CARE BENEFITS

In addition to the pension benefits described in Note 2, the Lincoln Parish Police Jury provides post-retirement health care benefits, in accordance with state statutes, to all employees who retire from the Police Jury meeting the following:

- After attaining age 60, with at least 10 years of service,
- After attaining age 55, with at least 25 years of service, or
- No age requirement if the employee has provided 30 years of service.

Currently, 23 employees meet one of the above eligibility requirements.

During the year, expenditures of \$78,272 were recognized for post-retirement health care.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

NOTE 15 - YEAR 2000 ISSUE

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999.

Lincoln Parish Police Jury has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting operations. All of these systems have been assessed, remediated, and tested and validated.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Lincoln Parish Police Jury's remediation efforts will be successful in whole or in part, or that parties with whom the Lincoln Parish Police Jury does business will be year 2000 ready.

**SUPPLEMENTAL INFORMATION SCHEDULES**

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
DECEMBER 31, 1998

SPECIAL REVENUE FUNDS

Road Maintenance Fund

The Road Maintenance Fund accounts for maintenance of parish highways, streets and bridges. Financing is provided by a parish-wide ad valorem tax, state revenue sharing funds, interest earned on time deposits and operating transfers from the General Fund and other road funds.

Road Construction Fund

The Road Construction Fund accounts for major improvements, including hard-surfacing of parish highways and streets. Financing is provided primarily by a parish-wide ad valorem tax, state revenue sharing funds, interest earned and on time deposits and operating transfers from the General Fund and other road funds.

Special Road Fund

The Special Road Fund accounts for the operation of the Lincoln Parish Highway Department, other than materials and personal services. Financing is provided by state appropriations, parish royalty road funds and interest earned on time deposits and operating transfers from other road funds.

Solid Waste Funds

The Solid Waste Disposal fund accounts for the proceeds of the parish-wide one-half cent sales and use tax for the operation of a parish sanitary landfill. The Solid Waste Collection Fund accounts for the proceeds of the parish-wide one-half cent sales and use tax for the operation of refuse collection sites within the parish.

Solid Waste Equipment Reserve Funds

The Solid Waste Equipment Reserve Fund accumulates funds for capital outlay expenditures for the replacement and purchase of new equipment and other capital outlay expenditures for both the solid waste collection system and the sanitary landfill facility. Financing is provided by transfers from the Solid Waste Collection Fund and the Solid Waste Disposal Fund, based on amortization of equipment used in the two operations and from interest earned on time deposits.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES (CONTINUED)  
DECEMBER 31, 1998

Library Fund

The Library Fund is used to account for operations of the Lincoln Parish Library. The Library was established by the Police Jury to provide the residents of the parish access to library materials, books, magazines, reports and films. Funding is from a parish-wide ad valorem tax, state revenue sharing funds, and interest earnings.

Criminal Court Fund

The Criminal Court Fund is used to account for the operations of the Third Judicial District Criminal Court in Lincoln Parish. Financing is provided from fines, forfeitures and court costs as provided by applicable Louisiana Revised Statutes. Expenditures are made from the fund on motion of the district attorney and approval of the district judges.

Law Enforcement Witness Fee Fund

The Law Enforcement Witness Fee Fund is used for the payment of witness fees to off-duty law enforcement officers who in their official capacity are required to be present as a witness in criminal cases. Witness fees are paid from special court costs levied in criminal cases.

Randall Farms Project Fund

The Randall Farms Project Fund is used to account for the construction of a storm water discharge treatment facility at the Randall Farms LLC Feed Mill in Choudrant.

Eastern Hills/Blueberry Hills Project Fund

The Eastern Hills/Blueberry Hills Project Fund is funded by LCDBG Grant to bring streets in the Eastern Hills/Blueberry Hills area up to parish standards.

Rural Development Fund

The Rural Development Fund was used to account for the grant to help Dixie Council for the Arts purchase the old Dixie Theater building.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES (CONTINUED)  
DECEMBER 31, 1998

Juvenile Assistance Fund

The Juvenile Assistance Fund accounts for the operations of a counseling program for juvenile offenders. Financing is provided through grants from the Lincoln Parish Police Jury, Union Parish Police Jury and the City of Ruston.

Health Unit Fund

The Health Unit Fund accounts for a portion of the maintenance and operations of the parish health unit. Financing is provided by grants from the Lincoln Parish School Board, the City of Ruston, operating transfers from the General Fund and interest earned on bank deposits.

Section 8 Housing Fund

The Section 8 Housing Fund is used to account for rental assistance funds for low-income families. Financing is provided by grants from the United States Department of Housing and Urban Development.

Sewer Fund

The Sewer Fund is used to account for the operations of the Blueberry Hill sewer system. Financing is provided by user fees.

Sewer Equipment Replacement Fund

The Sewer Equipment Replacement Fund accumulates funds for capital outlay expenditures for the replacement and purchase of new equipment and other capital outlay expenditures for the sewer fund.

HELP Agency

The Humanitarian Enterprises of Lincoln Parish is used to account for federal and state monies used in providing health and welfare assistance to persons living in Lincoln parish.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS  
DECEMBER 31, 1998

	<u>Public Works Fund</u>	<u>Library Fund</u>	<u>Criminal Court Fund</u>	<u>Law Enforcement Witness Fee Fund</u>	<u>Randall Farms Project Fund</u>
<b>Assets:</b>					
Cash and cash equivalents	\$ 1,333,735	\$ 333,472	\$ ( 22,155 )	\$ 102,990	\$ ( 150 )
Investments	7,137,514	418,184	10,030	-	-
Receivables	725,643	168,377	-	-	150
Prepaid expenses	-	5,382	-	-	-
Due from other funds	220,000	-	19,345	-	-
Due from other governmental agencies	-	-	-	-	-
Inventory	<u>136,913</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 9,553,805</u>	<u>\$ 925,415</u>	<u>\$ 7,220</u>	<u>\$ 102,990</u>	<u>\$ -</u>
<b>Liabilities and fund equity:</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 403,085	\$ 11,345	\$ 2,783	\$ -	\$ -
Due to other funds	100,000	-	2,219	-	-
Due to other governmental agencies	-	-	-	-	-
Deferred revenues	<u>-</u>	<u>17,910</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>503,085</u>	<u>29,255</u>	<u>5,002</u>	<u>-</u>	<u>-</u>
<b>Fund equity:</b>					
<b>Fund balances:</b>					
Reserve for prepaid fees	-	-	-	-	-
Reserve for subsequent year's expenditures	-	-	-	-	-
Reserve for inventories	136,913	-	-	-	-
Reserve for investments	-	-	-	-	-
<b>Unreserved:</b>					
Designated for equipment replacement	5,010,359	129,666	-	-	-
Undesignated	<u>3,903,448</u>	<u>766,494</u>	<u>2,218</u>	<u>102,990</u>	<u>-</u>
Total fund equity	<u>9,050,720</u>	<u>896,160</u>	<u>2,218</u>	<u>102,990</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 9,553,805</u>	<u>\$ 925,415</u>	<u>\$ 7,220</u>	<u>\$ 102,990</u>	<u>\$ -</u>

Schedule I

Eastern Hills/ Blueberry Hills Fund	Rural Development Fund	Juvenile Assistance Fund	Health Unit Fund	Section 8 Housing Fund	Sewer Fund	Sewer Fund Equipment Replacement	HELP Agency	Totals
\$ -	\$ -	\$ 6,254	\$ 4,435	\$ 105,217	\$ 5,177	\$ 38,015	\$ 95,383	\$ 2,002,373
-	-	538	-	-	-	-	-	7,566,266
-	-	-	-	-	4,629	-	-	898,799
-	-	-	-	-	-	-	-	5,382
-	-	-	-	-	-	-	30,032	269,377
-	-	-	-	-	-	-	66,235	66,235
-	-	-	-	-	-	-	-	136,913
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,792</u>	<u>\$ 4,435</u>	<u>\$ 105,217</u>	<u>\$ 9,806</u>	<u>\$ 38,015</u>	<u>\$ 191,650</u>	<u>\$ 10,945,345</u>
\$ -	\$ -	\$ 2,187	\$ -	\$ 46,178	\$ 400	\$ -	\$ 6,590	\$ 472,568
-	-	-	-	4,755	-	-	30,032	137,006
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	17,910
-	-	2,187	-	50,933	400	-	36,622	627,484
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	136,913
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	38,015	86,931	5,264,971
-	-	4,605	4,435	54,284	9,406	-	68,097	4,915,977
-	-	4,605	4,435	54,284	9,406	38,015	155,028	10,317,861
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,792</u>	<u>\$ 4,435</u>	<u>\$ 105,217</u>	<u>\$ 9,806</u>	<u>\$ 38,015</u>	<u>\$ 191,650</u>	<u>\$ 10,945,345</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998

	Public Works Fund	Library Fund	Criminal Court Fund	Law Enforcement Witness Fee Fund	Randall Farms Project Fund
<b>Revenues:</b>					
<b>Taxes:</b>					
Ad valorem	\$ 1,118,000	\$ 456,600	\$ -	\$ -	\$ -
1/2 cent sales tax	2,239,720	-	-	-	-
<b>Intergovernmental revenues:</b>					
<b>Federal funds:</b>					
Section 8 Housing	-	-	-	-	-
FEMA	-	-	-	-	-
LCDBG Funds	-	-	-	-	-
Other federal funds	-	-	-	-	-
Commodities	-	-	-	-	-
<b>State funds:</b>					
Parish transportation funds	-	-	-	-	-
State revenue sharing (net)	752,576	67,324	-	-	-
Grants - other local agencies	-	13,865	-	-	51,374
Fees, charges and commission for services	116,787	-	28,402	10,735	-
Fines and forfeitures	-	17,817	319,563	-	-
Use of money and property	409,862	41,122	270	2,787	-
Other revenues	9,110	27,276	-	-	-
<b>Total revenues</b>	<u>4,646,055</u>	<u>624,004</u>	<u>348,235</u>	<u>13,522</u>	<u>51,374</u>
<b>Expenditures:</b>					
<b>General government:</b>					
Judicial	-	-	321,539	31,850	-
Public works	4,019,750	-	-	-	51,374
Health and welfare	-	-	-	-	-
Culture and recreation	-	585,315	-	-	-
Capital outlay	248,172	45,267	3,823	-	-
<b>Total expenditures</b>	<u>4,267,922</u>	<u>630,582</u>	<u>325,362</u>	<u>31,850</u>	<u>51,374</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>378,133</u>	<u>( 6,578 )</u>	<u>22,873</u>	<u>( 18,328 )</u>	<u>-</u>
<b>Other financing sources (uses):</b>					
Operating transfers in	826,376	-	-	-	-
Operating transfers out	( 706,376 )	-	( 2,219 )	-	-
Sale of assets	18,304	-	-	-	-
Refunds of expenditures	4,198	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>142,502</u>	<u>-</u>	<u>( 2,219 )</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>520,635</u>	<u>( 6,578 )</u>	<u>20,654</u>	<u>( 18,328 )</u>	<u>-</u>
Fund balances, beginning	8,523,169	910,445	( 22,755 )	121,318	-
Prior period adjustments	6,916	( 7,707 )	4,319	-	-
<b>Fund balances, ending</b>	<u>\$ 9,050,720</u>	<u>\$ 896,160</u>	<u>\$ 2,218</u>	<u>\$ 102,990</u>	<u>\$ -</u>

Schedule 2

Eastern Hills/ Blueberry Hills Fund	Rural Development Grant Fund	Juvenile Assistance Fund	Health Unit Fund	Section 8 Housing Fund	Sewer Fund	Sewer Fund Equipment Replacement	HELP Agency	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,574,600
-	-	-	-	-	-	-	-	2,239,720
-	-	-	-	417,076	-	-	-	417,076
47,740	-	-	-	-	-	-	-	47,740
-	-	-	-	-	-	-	425,424	425,424
-	-	-	-	-	-	-	15,360	15,360
-	-	-	-	-	-	-	-	-
31,600	60,000	25,521	5,000	-	-	-	-	819,900
-	-	-	-	-	-	-	-	187,360
-	-	-	-	-	28,334	-	14,052	198,310
-	-	-	-	-	-	-	-	337,380
-	-	380	207	-	505	1,308	-	456,441
-	-	-	-	22,962	-	-	7,392	66,740
<u>79,340</u>	<u>60,000</u>	<u>25,901</u>	<u>5,207</u>	<u>440,038</u>	<u>28,839</u>	<u>1,308</u>	<u>462,228</u>	<u>6,786,051</u>
-	-	24,352	-	-	-	-	-	377,741
-	-	-	-	-	18,990	-	-	4,090,114
-	-	-	10,729	436,735	-	-	411,528	858,992
-	-	-	-	-	-	-	-	585,315
<u>79,340</u>	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,800</u>	<u>-</u>	<u>-</u>	<u>446,402</u>
<u>79,340</u>	<u>60,000</u>	<u>24,352</u>	<u>10,729</u>	<u>436,735</u>	<u>28,790</u>	<u>-</u>	<u>411,528</u>	<u>6,358,564</u>
-	-	1,549	( 5,522 )	3,303	49	1,308	50,700	427,487
-	-	-	31,500	-	-	9,800	3,785	871,461
-	-	-	( 24,875 )	-	-	-	( 3,785 )	( 737,255 )
-	-	-	-	-	-	-	-	18,304
-	-	-	-	-	-	-	-	4,198
-	-	-	6,625	-	-	9,800	-	156,708
-	-	1,549	1,103	3,303	49	11,108	50,700	584,195
-	-	3,056	3,332	50,981	9,515	26,907	108,597	9,734,565
-	-	-	-	-	( 158 )	-	( 4,269 )	( 899 )
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,605</u>	<u>\$ 4,435</u>	<u>\$ 54,284</u>	<u>\$ 9,406</u>	<u>\$ 38,015</u>	<u>\$ 155,028</u>	<u>\$10,317,861</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS  
DECEMBER 31, 1998

	<u>Road Maintenance Fund</u>	<u>Road Construction Fund</u>	<u>Special Road Fund</u>
<b>Assets:</b>			
Cash and cash equivalents	\$ 474,113	\$ 317,736	\$ 89,504
Investments	225,309	408,037	866,966
Receivables	205,865	205,650	41,908
Prepaid expense	-	-	-
Due from other funds	120,000	-	-
Due from other governmental agencies	-	-	-
Inventory	<u>90,345</u>	<u>46,568</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 1,115,632</u></b>	<b><u>\$ 977,991</u></b>	<b><u>\$ 998,378</u></b>
<b>Liabilities and fund equity:</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 93,598	\$ 29,141	\$ 29,536
Due to other funds	-	-	-
Deferred revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities</b>	<b><u>93,598</u></b>	<b><u>29,141</u></b>	<b><u>29,536</u></b>
<b>Fund equity:</b>			
<b>Fund balances:</b>			
Reserve for prepaid fees	-	-	-
Reserve for subsequent year's expenditures	-	-	-
Reserve for inventory	90,345	46,568	-
Designated for equipment replacement	-	-	-
<b>Unreserved:</b>			
Undesignated	<u>931,689</u>	<u>902,282</u>	<u>968,842</u>
<b>Total fund equity</b>	<b><u>1,022,034</u></b>	<b><u>948,850</u></b>	<b><u>968,842</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 1,115,632</u></b>	<b><u>\$ 977,991</u></b>	<b><u>\$ 998,378</u></b>

Schedule 3

<u>Solid Waste Collection Fund</u>	<u>Solid Waste Disposal Fund</u>	<u>Solid Waste Recycling Fund</u>	<u>Solid Waste Disposal Equipment Reserve Fund</u>	<u>Solid Waste Collection Equipment Reserve Fund</u>	<u>Totals</u>
\$ 107,190	\$ 177,801	\$ 9,408	\$ 96,855	\$ 61,128	\$ 1,333,735
782,215	-	86,611	3,623,945	1,144,431	7,137,514
29,844	242,376	-	-	-	725,643
-	-	-	-	-	-
-	-	-	100,000	-	220,000
-	-	-	-	-	-
-	-	-	-	-	136,913
<u>\$ 919,249</u>	<u>\$ 420,177</u>	<u>\$ 96,019</u>	<u>\$ 3,820,800</u>	<u>\$ 1,205,559</u>	<u>\$ 9,553,805</u>
\$ -	\$ 234,810	\$ -	\$ 16,000	\$ -	\$ 403,085
-	100,000	-	-	-	100,000
-	-	-	-	-	-
-	334,810	-	16,000	-	503,085
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	136,913
-	-	-	3,804,800	1,205,559	5,010,359
919,249	85,367	96,019	-	-	3,903,448
<u>919,249</u>	<u>85,367</u>	<u>96,019</u>	<u>3,804,800</u>	<u>1,205,559</u>	<u>9,050,720</u>
<u>\$ 919,249</u>	<u>\$ 420,177</u>	<u>\$ 96,019</u>	<u>\$ 3,820,800</u>	<u>\$ 1,205,559</u>	<u>\$ 9,553,805</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Road Maintenance Fund</u>	<u>Road Construction Fund</u>	<u>Special Road Fund</u>
Revenues:			
Taxes:			
Ad valorem	\$ 559,000	\$ 559,000	\$ -
½ cent sales tax	-	-	-
Intergovernmental revenues:			
Parish transportation funds	-	-	-
State revenue sharing (net)	82,472	82,472	587,632
Federal emergency management assistance	-	-	-
Fees, charges and commissions for service	-	-	-
Use of money and property - interest	17,603	26,346	48,269
Miscellaneous revenue	<u>3,500</u>	<u>-</u>	<u>4,910</u>
Total revenues	<u>662,575</u>	<u>667,818</u>	<u>640,811</u>
Expenditures:			
Public works	996,795	621,486	309,135
Capital outlay	<u>-</u>	<u>-</u>	<u>96,573</u>
Total expenditures	<u>996,795</u>	<u>621,486</u>	<u>405,708</u>
Excess (deficiency) of revenues over expenditures	<u>( 334,220 )</u>	<u>46,332</u>	<u>235,103</u>
Other financing sources (uses):			
Operating transfers in	343,300	-	-
Operating transfers out	-	-	(223,300 )
Sale of assets	18,304	-	-
Refunds of expenditures	<u>2,585</u>	<u>1,613</u>	<u>-</u>
Total other financing sources (uses)	<u>364,189</u>	<u>1,613</u>	<u>(223,300 )</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	29,969	47,945	11,803
Fund balances at beginning of year	988,607	897,447	957,039
Prior period adjustments	<u>3,458</u>	<u>3,458</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,022,034</u>	<u>\$ 948,850</u>	<u>\$ 968,842</u>

<u>Solid Waste Collection Fund</u>	<u>Solid Waste Disposal Fund</u>	<u>Solid Waste Recycling Fund</u>	<u>Solid Waste Disposal Equipment Reserve Fund</u>	<u>Solid Waste Collection Equipment Reserve Fund</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,118,000
-	2,239,720	-	-	-	2,239,720
-	-	-	-	-	-
-	-	-	-	-	752,576
-	-	-	-	-	-
44,690	48,043	24,054	-	-	116,787
55,291	10,333	4,750	179,595	67,675	409,862
700	-	-	-	-	9,110
<u>100,681</u>	<u>2,298,096</u>	<u>28,804</u>	<u>179,595</u>	<u>67,675</u>	<u>4,646,055</u>
300,858	1,756,051	35,425	-	-	4,019,750
25,978	58,969	-	66,652	-	248,172
<u>326,836</u>	<u>1,815,020</u>	<u>35,425</u>	<u>66,652</u>	<u>-</u>	<u>4,267,922</u>
( 226,155 )	483,076	( 6,621 )	112,943	67,675	378,133
298,076	-	-	185,000	-	826,376
-	( 483,076 )	-	-	-	( 706,376 )
-	-	-	-	-	18,304
-	-	-	-	-	4,198
<u>298,076</u>	<u>( 483,076 )</u>	<u>-</u>	<u>185,000</u>	<u>-</u>	<u>142,502</u>
71,921	-	( 6,621 )	297,943	67,675	520,635
847,328	85,367	102,640	3,506,857	1,137,884	8,523,169
-	-	-	-	-	6,916
<u>\$ 919,249</u>	<u>\$ 85,367</u>	<u>\$ 96,019</u>	<u>\$ 3,804,800</u>	<u>\$ 1,205,559</u>	<u>\$ 9,050,720</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 PUBLIC WORKS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	\$ 1,118,000	\$ 1,118,000	\$ -
½ cent sales tax	2,239,000	2,239,720	720
Intergovernmental revenues:			
State funds:			
Parish transportation funds	-	-	-
State revenue sharing	755,500	752,576	( 2,924 )
Fees, charges and commissions for services	120,000	116,787	( 3,213 )
Use of money and property - interest earnings and rents	387,800	409,862	22,062
Other revenues	<u>5,650</u>	<u>9,110</u>	<u>3,460</u>
Total revenues	<u>4,625,950</u>	<u>4,646,055</u>	<u>20,105</u>
Expenditures:			
Public works	4,117,478	4,019,750	97,728
Capital outlay	<u>258,000</u>	<u>248,172</u>	<u>9,828</u>
Total expenditures	<u>4,375,478</u>	<u>4,267,922</u>	<u>107,556</u>
Excess of revenues over expenditures	<u>250,472</u>	<u>378,133</u>	<u>127,661</u>
Other financing sources (uses):			
Operating transfers in	822,174	826,376	4,202
Operating transfers out	( 702,174 )	( 706,376 )	( 4,202 )
Sale of assets	21,400	18,304	( 3,096 )
Refunds of expenditures	<u>5,000</u>	<u>4,198</u>	<u>( 802 )</u>
Total other financing sources (uses)	<u>146,400</u>	<u>142,502</u>	<u>( 3,898 )</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ 396,872</u>	520,635	<u>\$ 123,763</u>
Fund balance, beginning		8,523,169	
Prior year adjustments		<u>6,916</u>	
Fund balance, ending		<u>\$ 9,050,720</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 LIBRARY FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	\$ 456,600	\$ 456,600	\$ -
Intergovernmental revenues:			
State funds:			
State revenue sharing	69,000	67,324	( 1,676 )
Grants-other local agencies	13,865	13,865	-
Fines and forfeitures	16,500	17,817	1,317
Use of money and property - interest earnings and rents	41,836	41,122	( 714 )
Other revenues	<u>20,294</u>	<u>27,276</u>	<u>6,982</u>
Total revenues	<u>618,095</u>	<u>624,004</u>	<u>5,909</u>
Expenditures:			
Culture and recreation	533,228	585,315	( 52,087 )
Capital outlay	<u>99,324</u>	<u>45,267</u>	<u>54,057</u>
Total expenditures	<u>632,552</u>	<u>630,582</u>	<u>1,970</u>
Excess (deficiency) of revenues over expenditures	<u>\$ ( 14,457 )</u>	( 6,578 )	<u>\$ 7,879</u>
Fund balance, beginning		910,445	
Prior year adjustments		<u>( 7,707 )</u>	
Fund balance, ending		<u>\$ 896,160</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 CRIMINAL COURT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fees, charges and commissions for services	\$ 28,000	\$ 28,402	\$ 402
Fines and forfeitures	320,000	319,563	( 437 )
Use of money and property - interest earnings and rents	<u>500</u>	<u>270</u>	<u>( 230 )</u>
Total revenues	<u>348,500</u>	<u>348,235</u>	<u>( 265 )</u>
Expenditures:			
General government:			
Judicial	324,630	321,539	3,091
Capital outlay	<u>4,370</u>	<u>3,823</u>	<u>547</u>
Total expenditures	<u>329,000</u>	<u>325,362</u>	<u>3,638</u>
Excess (deficiency) of revenues over expenditures	<u>19,500</u>	<u>22,873</u>	<u>3,373</u>
Other financing uses:			
Operating transfers out	<u>-</u>	<u>( 2,219 )</u>	<u>( 2,219 )</u>
Total other financing uses	<u>-</u>	<u>( 2,219 )</u>	<u>( 2,219 )</u>
Excess of revenues and other financing sources over expenditures and other uses	<u>\$ 19,500</u>	20,654	<u>\$ 1,154</u>
Fund balance, beginning		( 22,755 )	
Prior period adjustment		<u>4,319</u>	
Fund balance, ending		<u>\$ 2,218</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 LAW ENFORCEMENT WITNESS FEE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Fees, charges and commissions for services	\$ 9,875	\$ 10,735	\$ 860
Use of money and property - interest earnings and rents	<u>2,800</u>	<u>2,787</u>	<u>( 13 )</u>
Total revenues	<u>12,675</u>	<u>13,522</u>	<u>847</u>
Expenditures:			
General government:			
Judicial	<u>31,700</u>	<u>31,850</u>	<u>( 150 )</u>
Total expenditures	<u>31,700</u>	<u>31,850</u>	<u>( 150 )</u>
Excess of revenues over expenditures	<u>\$ ( 19,025 )</u>	<u>( 18,328 )</u>	<u>\$ 697</u>
Fund balance, beginning		<u>121,318</u>	
Fund balance, ending		<u>\$ 102,990</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 RANDALL FARMS PROJECT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants - other local agencies	\$ <u>51,375</u>	\$ <u>51,374</u>	\$ ( <u>1</u> )
Total revenues	<u>51,375</u>	<u>51,374</u>	<u>( 1 )</u>
Expenditures:			
Public works	<u>51,375</u>	<u>51,374</u>	<u>1</u>
Total expenditures	<u>51,375</u>	<u>51,374</u>	<u>1</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ -</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 EASTERN HILLS/BLUEBERRY HILLS PROJECT  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants - other local agencies	\$ 79,350	\$ 79,340	\$ ( 10 )
Total revenues	<u>79,350</u>	<u>79,340</u>	<u>( 10 )</u>
Expenditures:			
Capital outlay	<u>79,350</u>	<u>79,340</u>	<u>10</u>
Total expenditures	<u>79,350</u>	<u>79,340</u>	<u>10</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ -</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 RURAL DEVELOPMENT GRANT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants - other local agencies	\$ 60,000	\$ 60,000	\$ -
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Expenditures:			
Capital outlay	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ -</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 JUVENILE ASSISTANCE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues:			
Other state funds	\$ 25,521	\$ 25,521	\$ -
Use of money and property - interest earnings and rents	<u>250</u>	<u>380</u>	<u>130</u>
Total revenues	<u>25,771</u>	<u>25,901</u>	<u>130</u>
Expenditures:			
General government:			
Judicial	<u>25,521</u>	<u>24,352</u>	<u>1,169</u>
Total expenditures	<u>25,521</u>	<u>24,352</u>	<u>1,169</u>
Excess of revenues over expenditures	<u>\$ 250</u>	1,549	<u>\$ 1,299</u>
Fund balance, beginning		<u>3,056</u>	
Fund balance, ending		<u>\$ 4,605</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 HEALTH UNIT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues:			
Other state funds	\$ 5,000	\$ 5,000	\$ -
Use of money and property - interest earnings and rents	200	207	7
Total revenues	5,200	5,207	7
Expenditures:			
Health and welfare	12,000	10,729	1,271
Total expenditures	12,000	10,729	1,271
Excess (deficiency) of revenues over expenditures	( 6,800 )	( 5,522 )	1,278
Other financing sources (uses):			
Operating transfers in	31,500	31,500	-
Operating transfers out	( 24,875 )	( 24,875 )	-
Total other financing sources (uses)	6,625	6,625	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ ( 175 )	1,103	\$ 1,278
Fund balance, beginning		3,332	
Prior period adjustment		-	
Fund balance, ending		\$ 4,435	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 SECTION 8 HOUSING FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenues:			
Federal grants:			
Section 8 Housing	\$ 413,743	\$ 417,076	\$ 3,333
Other revenues	<u>23,005</u>	<u>22,962</u>	<u>( 43 )</u>
Total revenues	<u>436,748</u>	<u>440,038</u>	<u>3,290</u>
Expenditures:			
Health and welfare	<u>436,748</u>	<u>436,735</u>	<u>13</u>
Total expenditures	<u>436,748</u>	<u>436,735</u>	<u>13</u>
Excess of revenues over expenditures	<u>\$ -</u>	3,303	<u>\$ 3,303</u>
Fund balance, beginning		50,981	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 54,284</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 SEWER FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Sewer fees	\$ 28,200	\$ 28,334	\$ 134
Use of money and property - interest earnings and rents	<u>500</u>	<u>505</u>	<u>5</u>
Total revenues	<u>28,700</u>	<u>28,839</u>	<u>139</u>
Expenditures:			
Public Works	18,900	18,990	( 90 )
Capital Outlay	<u>9,800</u>	<u>9,800</u>	<u>-</u>
Total expenditures	<u>28,700</u>	<u>28,790</u>	<u>( 90 )</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>49</u>	<u>49</u>
Other financing sources (uses):			
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue and other sources over expenditures and other uses	<u>\$ -</u>	<u>49</u>	<u>\$ 49</u>
Fund balance, beginning		9,515	
Prior period adjustment		<u>( 158 )</u>	
Fund balance, ending		<u>\$ 9,406</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 SEWER FUND - EQUIPMENT REPLACEMENT  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Use of money and property - interest earnings and rents	\$ <u>1,425</u>	\$ <u>1,308</u>	\$ ( <u>117</u> )
Total revenues	<u>1,425</u>	<u>1,308</u>	<u>( 117 )</u>
Expenditures:			
Equipment replacement	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,425</u>	<u>1,308</u>	<u>( 117 )</u>
Other financing sources (uses):			
Operating transfers in	<u>9,800</u>	<u>9,800</u>	<u>-</u>
Total other financing sources (uses)	<u>9,800</u>	<u>9,800</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ <u>11,225</u>	11,108	\$ ( <u>117</u> )
Fund balance, beginning		26,907	
Prior period adjustment		<u>-</u>	
Fund balance, ending		<u>\$ 38,015</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 HUMANITARIAN ENTERPRISES OF LINCOLN PARISH (H.E.L.P.)  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Other federal funds	\$ 474,966	\$ 425,424	\$ ( 49,542 )
Commodities	-	-	-
Fees, charges and commission for services	13,500	14,052	552
Other revenues	<u>5,752</u>	<u>22,752</u>	<u>17,000</u>
Total revenues	<u>494,218</u>	<u>462,228</u>	<u>( 31,990 )</u>
Expenditures:			
Health and welfare	434,631	411,528	23,103
Capital outlay	<u>8,057</u>	<u>-</u>	<u>8,057</u>
Total expenditures	<u>442,688</u>	<u>411,528</u>	<u>31,160</u>
Excess of revenues over expenditures	<u>51,530</u>	<u>50,700</u>	<u>( 830 )</u>
Other financing sources (uses):			
Operating transfers in	3,875	3,785	( 90 )
Operating transfers out	<u>( 3,785 )</u>	<u>( 3,785 )</u>	<u>-</u>
Total other financing sources (uses)	<u>90</u>	<u>-</u>	<u>( 90 )</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 51,620</u>	50,700	<u>\$ ( 920 )</u>
Fund balance, beginning		108,597	
Prior year adjustments		<u>( 4,269 )</u>	
Fund balance, ending		<u>\$ 155,028</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
DECEMBER 31, 1998

CAPITAL PROJECTS FUNDS

Park and Recreation Fund

The Park and Recreation Fund is used to account for the development and operation of a parish-wide park system. Financing is provided primarily by operating transfers from the General Fund and self-generated revenues from entrance fees and shelter rentals.

Courthouse Capital Projects Fund

The Courthouse Capital Projects Fund is used to account for renovations of the Courthouse. Financing is provided primarily by operating transfers from the General Fund.

North Louisiana Exhibition Center Fund

The North Louisiana Exhibition Center Fund is used to account for the development and operation of an exhibition center for livestock shows. Financing is provided primarily by donations and self-generated revenues from entry fees.

Bridge Replacement and Road Improvement Fund

The Bridge Replacement and Road Improvement Fund was created to account for the replacement of bridges and improvements to roads throughout the parish as set forth in the Capital Improvement Program. It is funded from one-half of the interest proceeds from the Hospital Proceeds Investment Fund.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 COMBINING BALANCE SHEET  
 CAPITAL PROJECTS FUNDS  
 DECEMBER 31, 1998

	<u>Park and Recreation Fund</u>	<u>Courthouse Capital Projects Fund</u>	<u>North Louisiana Exhibition Center Fund</u>	<u>Bridge Replacement Fund</u>	<u>Totals</u>
<b>Assets:</b>					
Cash and cash equivalents	\$ 48,761	\$ 86,273	\$ 6,866	\$ -	\$ 141,900
Investments	13,899	-	-	-	13,899
Accounts receivable	18,471	-	-	-	18,471
Due from other funds	50,000	74,000	24,000	359,500	507,500
Prepaid expenses	<u>800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>800</u>
<b>TOTAL ASSETS</b>	<u>\$ 131,931</u>	<u>\$ 160,273</u>	<u>\$ 30,866</u>	<u>\$ 359,500</u>	<u>\$ 682,570</u>
<b>Liabilities and fund equity:</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 44	\$ -	\$ 5,709	\$ -	\$ 5,753
Retainage payable	-	-	-	-	-
Due to other funds	-	30,000	-	120,000	150,000
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities</b>	<u>44</u>	<u>30,000</u>	<u>5,709</u>	<u>120,000</u>	<u>155,753</u>
<b>Fund equity:</b>					
<b>Fund balances:</b>					
<b>Unreserved:</b>					
Undesignated	<u>131,887</u>	<u>130,273</u>	<u>25,157</u>	<u>239,500</u>	<u>526,817</u>
<b>Total fund equity</b>	<u>131,887</u>	<u>130,273</u>	<u>25,157</u>	<u>239,500</u>	<u>526,817</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 131,931</u>	<u>\$ 160,273</u>	<u>\$ 30,866</u>	<u>\$ 359,500</u>	<u>\$ 682,570</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 CAPITAL PROJECTS FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	Park and Recreation Fund	Courthouse Capital Projects Fund	North Louisiana Exhibition Center Fund	Bridge Replacement Fund	Totals
Revenues:					
Grants	\$ 18,034	\$ 10,106	\$ 39,000	\$ -	\$ 67,140
Taxes - other	52,723	-	-	-	52,723
Use of money and property	1,571	9,135	178	-	10,884
Other revenues	142,056	-	-	-	142,056
Total revenues	<u>214,384</u>	<u>19,241</u>	<u>39,178</u>	<u>-</u>	<u>272,803</u>
Expenditures:					
Operating services:					
Culture and recreation	205,326	-	14,772	-	220,098
Capital outlay	48,935	1,169,746	-	-	1,218,681
Total expenditures	<u>254,261</u>	<u>1,169,746</u>	<u>14,772</u>	<u>-</u>	<u>1,438,779</u>
Excess (deficiency) of revenues over expenditures	( 39,877 )	( 1,150,505 )	24,406	-	( 1,165,976 )
Other financing sources (uses):					
Operating transfers in	50,000	483,875	-	359,500	893,375
Operating transfers out	-	-	-	( 120,000 )	( 120,000 )
Total other financing sources (uses)	<u>50,000</u>	<u>483,875</u>	<u>-</u>	<u>239,500</u>	<u>773,375</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	10,123	( 666,630 )	24,406	239,500	( 392,601 )
Fund balance, beginning	121,764	796,903	751	-	919,418
Prior period adjustment	-	-	-	-	-
Fund balance, ending	<u>\$ 131,887</u>	<u>\$ 130,273</u>	<u>\$ 25,157</u>	<u>\$ 239,500</u>	<u>\$ 526,817</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - ACTUAL AND BUDGET (GAAP BASIS) -  
 CAPITAL PROJECTS FUND TYPE - PARK AND RECREATION FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants-other local agencies	\$ 20,700	\$ 18,034	\$ ( 2,666 )
Other taxes, penalties and interest, etc.	52,000	52,723	723
Use of money and property	1,650	1,571	( 79 )
Other revenues	<u>141,100</u>	<u>142,056</u>	<u>956</u>
Total revenues	<u>215,450</u>	<u>214,384</u>	<u>( 1,066 )</u>
Expenditures:			
Operating services:			
Culture and recreation	205,685	205,326	359
Capital outlay	<u>48,360</u>	<u>48,935</u>	<u>( 575 )</u>
Total expenditures	<u>254,045</u>	<u>254,261</u>	<u>( 216 )</u>
Excess (deficiency) of revenues over expenditures	<u>( 38,595 )</u>	<u>( 39,877 )</u>	<u>( 1,282 )</u>
Other financing sources (uses):			
Operating transfers in	50,000	50,000	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 11,405</u>	10,123	<u>\$ ( 1,282 )</u>
Fund balance, beginning		121,764	
Prior period adjustment		<u>-</u>	
Fund balance, ending		<u>\$ 131,887</u>	

The accompanying notes to financial statements are an integral part of these statements.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 CAPITAL PROJECTS FUND TYPE - COURTHOUSE CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ 10,105	\$ 10,106	\$ 1
Use of money and property - interest and rent	<u>9,150</u>	<u>9,135</u>	<u>( 15 )</u>
Total revenues	<u>19,255</u>	<u>19,241</u>	<u>( 14 )</u>
Expenditures:			
Capital outlay	<u>1,173,850</u>	<u>1,169,746</u>	<u>4,104</u>
Total expenditures	<u>1,173,850</u>	<u>1,169,746</u>	<u>4,104</u>
Excess (deficiency) of revenues over expenditures	<u>(1,154,595 )</u>	<u>(1,150,505 )</u>	<u>4,090</u>
Other financing sources (uses):			
Operating transfers in	483,875	483,875	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>483,875</u>	<u>483,875</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ ( 670,720 )</u>	<u>( 666,630 )</u>	<u>\$ 4,090</u>
Fund balance, beginning		796,903	
Prior period adjustment		<u>-</u>	
Fund balance, ending		<u>\$ 130,273</u>	

The accompanying notes to financial statements are an integral part of these statements.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 CAPITAL PROJECTS FUND TYPE - NORTH LOUISIANA  
 EXHIBITION CENTER FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Grants	\$ 39,000	\$ 39,000	\$ -
Use of money and property - interest and rent	175	178	\$ 3
Other revenues	-	-	-
Total revenues	39,175	39,178	3
Expenditures:			
Culture and recreation	14,775	14,772	3
Capital outlay	-	-	-
Total expenditures	14,775	14,772	3
Excess (deficiency) of revenues over expenditures	\$ 24,400	24,406	\$ 6
Fund balance, beginning		751	
Prior period adjustment		-	
Fund balance, ending		\$ 25,157	

The accompanying notes to financial statements are an integral part of these statements.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
DECEMBER 31, 1998

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors was prepared in compliance with House concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

The compensation of the police jurors is included in the legislative expenditures of the General Fund. As provided by Louisiana Revised Statute 33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method, the jurors received \$600 per month in lieu of per diem payments, and the president received \$700 per month in lieu of per diem payments.

FEDERALLY ASSISTED PROGRAMS

In accordance with the Office of Management and Budget Circular A-133, a schedule of expenditures of federal awards is presented.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
SCHEDULE OF COMPENSATION PAID POLICE JURORS  
FOR THE YEAR ENDED DECEMBER 31, 1998

POLICE JURORS:

Beard, Jack	\$ 8,400
Crawley, James	7,200
Dowling, Norman L.	7,200
Fuller, Charles	7,200
Hammock, Don	7,200
Henderson, Joseph	7,200
Hughes, Willie B.	7,200
Owens, Charles	7,200
Pipes, James	7,200
Roberson, Randy	7,200
Savage, Walter	7,200
Smith, Robert	<u>7,200</u>
 Total	 <u>\$ 87,600</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
SCHEDULE OF FEDERALLY ASSISTED PROGRAM ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 1998

<u>Source of Federal Assistance/ Agency Name (s)</u>	<u>Program Name</u>	<u>Federal CFDA Number</u>
United States Department of Housing and Urban Development:	Lower Income Housing Assistance Program	* 14.156
<u>Indirect Assistance</u>		
Louisiana Department of Social Services U.S. Department of Agriculture	Commodities (Admin.)	10.565
United States Department of Health and Human Services:		
Louisiana Department of Employment and Training	Community Services Block Grant	13.665
Louisiana Department of Social Services	LIHEAP Energy	13.818
Louisiana Department of Social Services	Medicaid - Title 19	13.714
United States Department of Labor: Louisiana Department of Social Services	Project Independence - Jobs Grant	17.781
Federal Emergency Management Agency:	Emergency Food and Shelter	83.516
United States Department of Transportation: Louisiana Department of Transportation	Urban Mass Transportation Administration - Section 5311	20.509

\*Major Federal Financial Assistance Program

## Schedule 24

<u>Award Number</u>	<u>Award Period</u>	<u>Revenue</u>	<u>Expenditures</u>
FW-2134	01/01/98 - 12/31/98	\$ 417,076	\$ 436,735
22-31-726000673	01/01/98 - 12/31/98	3,857	3,857
97P0048	01/01/98 - 09/30/98	44,005	48,799
98P0048	10/01/98 - 12/31/98	26,777	21,920
3703192	01/01/98 - 12/31/98	105,046	107,191
3703192	01/01/98 - 12/31/98	15,504	15,504
DSS01284	01/01/98 - 06/30/98	42,756	31,815
	07/01/98 - 12/31/98	85,512	63,641
11-3648-00	01/01/98 - 12/31/98	8,401	8,401
LA-18-X010	01/01/98 - 06/30/98	28,900	21,538
LA-18-X011	07/01/98 - 12/31/98	<u>39,885</u>	<u>29,744</u>
	Totals	\$ <u>817,719</u>	\$ <u>789,145</u>

**WILLIAM R. HULSEY**  
CERTIFIED PUBLIC ACCOUNTANT  
2117 FORSYTHE AVENUE  
MONROE, LOUISIANA

MEMBER  
AMERICAN INSTITUTE OF  
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Lincoln Parish Police Jury, Primary Government  
Ruston, Louisiana

I have audited the financial statements of the Lincoln Parish Police Jury, primary government, as of and for the year ended December 31, 1998, and have issued my report thereon dated May 28, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Lincoln Parish Police Jury, primary government's, financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Lincoln Parish Police Jury, primary government's, internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of management, the members of the Lincoln Parish Police Jury and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of the report, which, upon acceptance by the Lincoln Parish Police Jury, is a matter of public record.

WILLIAM R. HULSEY  
Certified Public Accountant

A handwritten signature in black ink, appearing to read "Wm. R. Hulsey", written in a cursive style.

May 28, 1999

**WILLIAM R. HULSEY**  
CERTIFIED PUBLIC ACCOUNTANT  
2117 FORSYTHE AVENUE  
MONROE, LOUISIANA

MEMBER  
AMERICAN INSTITUTE OF  
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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH  
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OMB CIRCULAR A-133

Lincoln Parish Police Jury, Primary Government  
Ruston, Louisiana

Compliance

I have audited the compliance of Lincoln Parish Police Jury, primary government with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1998. Lincoln Parish Police Jury's major federal programs are identified in the accompanying Schedule of Federal Expenditures. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Lincoln Parish Police Jury, primary government's, management. My responsibility is to express an opinion on Lincoln Parish Police Jury's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lincoln Parish Police Jury, primary government's, compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Lincoln Parish Police Jury's compliance with those requirements.

In my opinion, the Lincoln Parish Police Jury, primary government, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1998. The results of my auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

Internal Control Over Compliance

The management of Lincoln Parish Police Jury, primary government, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered Lincoln Parish Police Jury, primary government's, internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended solely for the use of management, members of the Lincoln Parish Police Jury, and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

WILLIAM R. HULSEY  
Certified Public Accountant



May 28, 1999

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 1998

Finding 97-1:

Condition:

Procedural inconsistencies due to staff turnover who were taking applications on the LIHEAP Program of the Humanitarian Enterprises of Lincoln Parish.

Recommendation:

Implement a checklist for the Executive Director and LIHEAP Program staff to ensure that all procedures are followed consistently each month.

Current Status:

A checklist has been implemented.